



# VENEZUELA

## NETWORKS & ASSOCIATIONS: FEE DATA

Rank	Name	Fee income (VEFm)	Last Years fee income	Fee split (%)					Year end	
				Audit & assurance	Accounting services	Tax	Advisory	Other		
1	PKF International*	578.51	19.21	70	15	10	-	5	Jun-17	
2	Baker Tilly International*	556.75	182.27	79	4	10	7	-	Jul-17	
3	Mazars*	231.44	61.20	89	1	10	-	-	Aug-16	
4	RSM*	166.52	98.15	59	7	33	1	-	Dec-16	
5	BDO*	160.75	71.12	34	13	26	20	7	Sep-16	
6	HLB International* (1)	83.83	35.80	71	-	5	24	-	Oct-16	
7	Grant Thornton* (1)	66.98	25.61	60	-	16	24	-	Sep-16	
8	UHY International*	45.19	18.86	16	-	84	-	-	Dec-16	
9	UC&CS America* (1)	24.50	7.41	25	-	55	20	-	Dec-16	
10	Nexia International*	23.47	7.36	10	73	15	2	-	Jun-16	
11	Moore Stephens International*	8.40	4.20	33	38	25	4	-	Dec-16	
12	SMS Venezuela* (1)	2.00	2.48	100	-	-	-	-	Dec-16	
13	Kreston International*	1.04	2.79	33	2	49	4	12	Oct-16	
14	MGI Worldwide*	0.88	0.74	77	7	10	-	6	Jun-16	
15	Crowe Horwath International*	n.d.	412.21	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	
-	PwC*	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	
-	EY*	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	
-	KPMG*	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	
-	Deloitte*	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	
<b>Total fee income / growth</b>		<b>1,950.25</b>	<b>537.19</b>							
ASSOCIATIONS	1	EuraAudit International* (1)	602.71	558.00	10	-	32	54	4	Dec-16
	2	Praxity*	231.44	75.42	89	1	10	-	-	n.ap
	3	Morison KSi*	35.37	36.14	20	50	30	-	-	Dec-16
	4	UC&CS Global* (1)	24.50	7.41	25	-	55	20	-	Dec-16
	5	BKR International*	12.80	12.70	60	30	5	3	2	Jun-17
	6	ANTEA*	10.04	11.44	49	19	13	4	14	Dec-16
	7	PrimeGlobal* (1)	5.10	8.63	63	-	25	-	12	May-17
	8	Abacus Worldwide*	1.05	0.11	56	30	6	5	3	Dec-16
	9	CPA Associates International*	0.83	0.23	57	26	14	3	-	Dec-16
	10	DFK International*	0.75	0.62	27	27	27	20	-	Dec-16
	11	MSI Global Alliance*	0.47	n.ap	35	35	30	-	-	Dec-16
	12	IAPA*	n.d.	10.00	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
<b>Total fee income / growth</b>		<b>925.1</b>	<b>720.7</b>							

Notes: (e) International Accounting Bulletin estimate. n.d. = not disclosed, n.c. = not collected, n.ap = not applicable, n.av = not available, (1) Accounting is included in Audit and Assurance.

\*Disclaimer = Data relating to correspondent and non-exclusive member firms is not included.

Source: International Accounting Bulletin.